



4004

ANNUAL REPORT

OF

Name: FRONTIER COMMUNICATIONS VIROQUA INC

Principal Office: 114 E COURT ST
P.O. BOX 191
VIROQUA, WI 54665-0191

For the Year Ended: DECEMBER 31, 1998

TELECOMMUNICATIONS UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 267-9504

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

GENERAL RULES FOR REPORTING

1. Unless otherwise indicated, the information requested in this report should be taken from the accounts and other records in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin in docket 05-US-102. The definitions and instructions contained therein should also apply to the report wherever applicable. A query or response concerning information contained in this report regarding any practice or transaction should not be construed as indicating conformity to accounting or other pertinent regulations.
2. Please follow all instructions and answer each question fully and accurately. Provide additional information as necessary to avoid misunderstandings or misleading responses. Abbreviations listed on page 6 may be used, however please show the exact name of the respondent in full on the "Identification and Ownership" page.
3. Wherever information is requested in a "note", please show that information in the space provided, or make reference to the adjacent page or insert where the note may be found. Please also identify each note. Footnote capability is included in the annual report software program. Please use it where necessary to fully explain particulars in the annual report.
4. Numeric items are limited to digits (0-9). A minus sign "-" should be entered in the software program to indicate negative values. Do not use parentheses for numeric values. The program will convert the minus sign to parentheses when a hard copy of the annual report is printed. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
5. Please report all dollar amounts to the nearest whole dollar.
6. This annual report should be complete in all respects. Unless otherwise authorized, avoid references to returns of former years or to other reports.
7. Wherever schedules call for data from the previous year and such data were reported in the previous annual report, that previous year's data should be reported without modification. If modified, an appropriate footnote indicator and explanation should be included in the current year's annual report.
8. Where part or all of the report is prepared by other than utility personnel, a disclosure is required in the notes to the income statement or the balance sheet, which describes the nature and extent of work performed.
9. Please print a hard copy of the annual report on 20 pound or heavier paper, sign it and compare with the electronic copy before officially filing it with the Public Service Commission of Wisconsin.

SIGNATURE PAGE

I DAVID J. RUHLAND of
(Person responsible for accounts)

FRONTIER COMMUNICATIONS VIROQUA INC , certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

DAVID J. RUHLAND 03/31/1999
(Person responsible for accounts) (Date)

SENIOR REGULATORY ANALYST
(Title)

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ANNUAL TELECOMMUNICATIONS REPORT GLOSSARY OF TERMS

Access Line	Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency transmission, and/or time slot transmission. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice channel or a 64 kilobits per second digital channel.
Analog Signal	A signal that varies in a continuous manner such as voice or music. An analog signal must be contrasted with a digital signal which can assume only discrete values.
Cellular System	A high capacity land mobile radio system in which an assigned frequency spectrum is divided into discrete channels that are assigned to a cellular geographic serving area.
Central Office	A switching unit in a telephone system providing service to the general public, having the necessary equipment and operating arrangements for terminating and interconnecting lines and trunks.
Centrex	A service for customers with many stations that permits station-to-station dialing, one listed directory number for the customer, direct inward dialing to a particular station and station identification on outgoing calls. The switching functions are performed in a central office (stand alone, host or remote).
Channel	An electrical communications path between two or more points. A single pair of wires may provide more than one channel. A channel may also be provided by microwave.
Customer	A person who uses a telephone as a subscriber.
Digital Signal	A signal that has a limited number of discrete states. This may be contrasted with an analog signal that varies in a continuous manner and may have an infinite number of states.
Equal Access	The ability of the subscriber to use any long distance service by dialing the same number of digits.
Exchange	A defined area served by one or more central offices regardless of technical serving arrangements within which the company furnishes service at rates and rules prescribed for that area in the company's filed tariffs. The area is not necessarily marked by political boundaries or the location of host or remote switching units.
Extended Area Service (EAS)	The ability of a customer to call customers in other exchanges at no additional charge or at an additional charge per tariff.
Extended Community Calling (ECC)	The ability of a customer to call customers in other exchanges at rates usually above EAS rates but below toll rates for comparable distances. Rates generally include a duration element.
Feature Group A	Line-side originating and terminating LATA access for which an originating subscriber dials an assigned telephone number that connects to a specific interexchange carrier (IC). The IC returns a tone to signal the caller to input additional generated digits of the called number.

ANNUAL TELECOMMUNICATIONS REPORT GLOSSARY OF TERMS

Feature Group B	Trunk-side originating and terminating LATA access for which an originating subscriber dials a 950-WXXX number (where W=0, 1 and XXX is the carrier access code (CAC)), which is translated to a specific XXX carrier trunk group. Optional rotary dial service and ANI may be available.
Feature Group C	Trunk-side LATA access for AT&T-Communications generally on a direct basis between each end office (EO) and an AT&T-C switching system.
Feature Group D	Also referred to as equal access. It is trunk-side LATA access affording call supervision of an interexchange carrier, a uniform access code (10XXXXX), optional calling party identification, recording of access-charge billing details and presubscription to a customer specified interexchange carrier.
FX-IN	A nonswitched service where the customer of the company is connected to and receives switching service through central office equipment located in another exchange area.
FX-OUT	A switched service where facilities are provided from the central office out to the exchange boundary where it meets the line from a foreign exchange subscriber.
Host Switching System	A switching system that provides centralized control over most of the switching functions of one or more remote switching units. The host switching system usually provides trunk access to the operating company intraLATA networks.
Local Access Transport Area (LATA)	A geographic area within which an operating company may offer its telecommunications services.
Mobile Telephone	A service which provides radio telephone communication from a mobile vehicle to another vehicle or to a regular telephone.
Paging	A service which provides one-way signal or voice communication over a radio channel to a miniature receiver carried by the customer.
Pair	Two wires of a single circuit.
Pay Station	A telephone which normally requires all users to deposit one or more coins or use a credit card to complete a call.
Private Line Service	Channel or circuit rented for private use and not intended to be connected to the general distribution system.
Private Branch Exchange (PBX)	A manually, or operator controlled switching system, usually on the customer's premises, which serves that customer's telephones over a common group of lines from the central office.
Radio Common Carrier (RCC)	A company which furnishes public telecommunications service using one or more radio channels.
Remote Switching Unit (RSU)	An electronic switching system that is remote from its host or control office. All of the central control equipment for the RSU is located in the host switching system.

ANNUAL TELECOMMUNICATIONS REPORT GLOSSARY OF TERMS

Route Miles	<p>Total number of route miles (to the nearest mile) of operating plant facilities including drop wire in the exchange. One route mile may consist of:</p> <ol style="list-style-type: none">1. One mile of roadway with any combination of outside plant facilities on any number of rights-of-way.2. One mile of a cross country route with any combination of outside plant facilities.3. One mile of point-to-point microwave or radio link.4. One mile of plant on either side of a limited access highway or natural barrier, such as a navigable waterway.5. One mile of joint use line where the utility either owns the facility or leases space.
Stand Alone Switch	<p>A central office switch which has no remote switching units (RSUs) subtending it.</p>
Trunk	<p>A communications path connecting two switching systems in the establishment of an end-to-end connection.</p>
Wide Area Telephone Service (WATS)	<p>Customer leased access line or lines connected to the nationwide network over which an unlimited number of calls can be made for a fixed monthly charge.</p>
Wire Center	<p>The location of one or more local switching systems. A point at which customers' loops converge.</p>

ABBREVIATIONS USED IN ANNUAL REPORTS

Acct	.....	Account
Accum	.....	Accumulated
Acq	.....	Acquisition
Admin	.....	Administrative
Alloc	.....	Allocation
Amort	.....	Amortization
 CO	.....	Central Office
 Depr	.....	Depreciation
 Equip	.....	Equipment
Exp	.....	Expenses
EOY	.....	End of Year
 FOY	.....	First of Year
 Info	.....	Information
ITC	.....	Investment Tax Credit
 Misc	.....	Miscellaneous
 Nonoper	.....	Nonoperating
Nonreg	.....	Nonregulated
 Oper	.....	Operating
Opns	.....	Operations
Orig	.....	Originating
 Prop	.....	Property
 Receiv	.....	Receivable
Reg	.....	Regulated
Rev	.....	Revenues
 Svcs	.....	Services
 Telecom	.....	Telecommunications
Term	.....	Terminating
TPIS	.....	Telecommunications Plant in Service
TPUC	.....	Telecommunications Plant Under Construction
 Uncoll	.....	Uncollectible

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: FRONTIER COMMUNICATIONS VIROQUA INC
Utility Location: 114 E COURT ST
P.O. BOX 191
VIROQUA, WI 54665-0191

Utility Web Site Address:

When was utility organized?: 08/31/1897

Report any change in name and the effective date:

Officer in charge of correspondence concerning this report

Name: MR TODD C.. SCHAFER
Title: SENIOR VICE PRESIDENT

Office Address: 26 WEST 12TH STREET
CLINTONVILLE,, WI 54929

Fax Number: (715) 823 - 5715
Telephone Number: (715) 823 - 1261
Email Address:

Individual or firm, if other than utility employee, preparing this report

Name:
Title:

Office Address:

Fax Number:
Telephone Number:
Email Address:

Person responsible for financial information contained in report

Name: MS VIRGINIA O'HANLON
Title: ACCOUNTING SUPERVISOR

Office Address: 180 SOUTH CLINTON AVENUE
ROCHESTER, NY 14646

Fax Number: (716) 428 - 0654
Telephone Number: (716) 777 - 8170
Email Address:

Person responsible for statistical information contained in report

Name: MS VIRGINIA O'HANLON
Title: ACCOUNTING SUPERVISOR

Office Address: 180 SOUTH CLINTON AVENUE
ROCHESTER, NY 14646

Fax Number: (716) 423 - 0654
Telephone Number: (716) 777 - 8170
Email Address:

IDENTIFICATION AND OWNERSHIP

List names, addresses, and number of shares held by persons owning 5 percent or more of outstanding voting securities. If any stock is held by a nominee, give known particulars as to the beneficial owner (See Wis. Stat. § 196.795(1)(c), for definition of beneficial owner).

Name: FRONTIER CORPORATION
Address: 180 SOUTH CLINTON AVENUE
ROCHESTER, NY 14646

Number of Shares Held: 8,000
Beneficial Owner: NONE

INCOME STATEMENT - TOTAL COMPANY

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues (5000-5300)	3,052,581	3,062,587	1
Operating Expenses			
Plant Specific Operations Expense (6110-6410)	91,431	124,162	2
Plant Nonspecific Operations Expense	471,496	445,371	3
Customer Operations Expense (6610-6620)	383,150	353,134	4
Corporate Operations Expense (6710-6790)	138,418	175,524	5
Other Operating Income and Expense (7100)	0	0	6
Operating Taxes (7200)	795,189	864,690	7
Total Operating Expenses	1,879,684	1,962,881	8
Net Operating Income	1,172,897	1,099,706	9
Other Income			
Nonoperating Income and Expense (7300)	593,752	138,505	10
Nonoperating Taxes (7400)	234,674	55,589	11
Interest and Related Items (7500)	9,041	9,937	12
Extraordinary Items (7600)	0	(14,831)	13
Nonregulated Net Income (7990)	181,017	119,583	14
Total Nonoperating Income	531,054	177,731	15
Net Income	1,703,951	1,277,437	16

NOTES TO INCOME STATEMENT OR BALANCE SHEET

In the space provided below, disclose all material information not included elsewhere in this report that is necessary to make the financial statements clear and understandable. Included should be:

-
1. A summary of significant accounting policies. (The summaries should disclose, but not be limited to, the utility's accounting policies with regard to pension cost, unbilled revenues, depreciation, and income taxes.)
 2. A summary of significant contingent assets and liabilities existing at year end, including a brief explanation of any action initiated by the Internal Revenue Service, Wisconsin Department of Revenue, or the utility involving a possible assessment or refund of taxes.
 3. The notes should include an explicit and precise explanation of any retained earnings restrictions and should state the amount of retained earnings affected by such restrictions.
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BALANCE SHEET - ASSETS (CLASS B USE ACCOUNTS DESIGNATED BY *)

Particulars (a)	Balance--EOY (b)	Balance--FOY (c)	
CURRENT ASSETS			
CASH AND EQUIVALENTS			
Cash and Equivalents (1120)*			1
Cash (1130)	(3,240)	3,375	2
Special Cash Deposits (1140)		0	3
Working Cash Advances (1150)	200	200	4
Temporary Investments (1160)	2,290,658	2,410,460	5
TOTAL CASH AND EQUIVALENTS	2,287,618	2,414,035	
RECEIVABLES AND ALLOWANCES FOR DOUBTFUL ACCOUNTS			
Telecommunications Accounts Receivable (1180)*	52,238	43,520	6
Accounts Receivable Allowance-Telecom (1181)*	21,392	10,205	7
Net: Telecommunications Accounts Receivable	30,846	33,315	
Other Accounts Receivable (1190)*	294,616	230,828	8
Accounts Receivable Allowance--Other (1191)*	0	0	9
Net: Other Accounts Receivable	294,616	230,828	
Notes Receivable (1200)*	0	0	10
Notes Receivable Allowance (1201)*	0	0	11
Net: Notes Receivable	0	0	
Interest and Dividends Receivable (1210)*			12
TOTAL RECEIVABLES AND ALLOWANCES FOR DOUBTFUL	325,462	264,143	
SUPPLIES			
Inventories (1220)*	13,658	6,457	13
TOTAL SUPPLIES	13,658	6,457	
PREPAYMENTS			
Total Prepayments (1280)*			14
Prepaid Rents (1290)			15
Prepaid Taxes (1300)			16
Prepaid Insurance (1310)			17
Prepaid Directory Expenses (1320)			18
Other Prepayments (1330)	10,559	6,131	19
TOTAL PREPAYMENTS	10,559	6,131	
OTHER CURRENT ASSETS			
Other Current Assets (1350)*	1,804		20
TOTAL OTHER CURRENT ASSETS	1,804	0	
TOTAL CURRENT ASSETS	2,639,101	2,690,766	
NONCURRENT ASSETS			
INVESTMENTS			
Investment in Affiliated Companies (1401)*	0	0	21
Investments in Nonaffiliated Companies (1402)*	57,608	190,662	22
Nonregulated Investments (1406)*	66,790	60,706	23
Unamortized Debt Issuance Expense (1407)*			24
Sinking Funds (1408)*	0	0	25

BALANCE SHEET - ASSETS (CLASS B USE ACCOUNTS DESIGNATED BY *)

Particulars (a)	Balance--EOY (b)	Balance--FOY (c)	
NONCURRENT ASSETS			
INVESTMENTS			
Other Noncurrent Assets (1410)*			26
TOTAL INVESTMENTS	124,398	251,368	
DEFERRED CHARGES			
Deferred Tax Regulatory Asset (1437)*	200	200	27
Deferred Maintenance and Retirements (1438)*	0	0	28
Deferred Charges (1439)*	94,347	17,384	29
TOTAL DEFERRED CHARGES	94,547	17,584	
TOTAL NONCURRENT ASSETS	218,945	268,952	
PLANT			
TELECOMMUNICATIONS PLANT IN SERVICE			
Telecommunications Plant in Service (2001)*	6,376,080	5,860,745	30
Less: Accumulated Depreciation (3100)*	4,427,067	4,057,757	31
Less: Accumulated Amortization--Capitalized Leases (3410)*			32
Less: Accumulated Amortization--Leasehold Improvements (3420)*			33
Less: Accumulated Amortization--Intangible (3500)*			34
NET TELECOMMUNICATIONS PLANT IN SERVICE	1,949,013	1,802,988	
PROPERTY HELD FOR FUTURE USE			
Prop. Held for Future Telecommun. Use (2002)*			35
Less: Accumulated Depreciation--Held for Future Telecommunications Use (3200)*			36
NET PROPERTY HELD FOR FUTURE USE	0	0	
NONOPERATING PLANT			
Nonoperating Plant (2006)*			37
Less: Accumulated Depreciation--Nonoperating (3300)*			38
NET NONOPERATING PLANT	0	0	
TPUC			
TPUC (2003)*	245,628	231,114	39
TOTAL TPUC	245,628	231,114	
TELECOMMUNICATIONS PLANT ADJUSTMENT			
Telecommunications Plant Adjustment (2005)*			40
Less: Accumulated Amortization--Other (3600)*			41
NET TELECOMMUNICATIONS PLANT ADJUSTMENT	0	0	
TOTAL PLANT	2,194,641	2,034,102	
TOTAL ASSETS AND OTHER DEBITS*	5,052,687	4,993,820	

BALANCE SHEET - LIABILITIES (CLASS B USE ACCOUNTS DESIGNATED BY *)

Particulars (a)	Balance--EOY (b)	Balance--FOY (c)	
CURRENT LIABILITIES			
Accounts Payable (4010)*	316,906	214,164	1
Notes Payable (4020)*	0	0	2
Advance Billing and Payments (4030)*	35,910	13,461	3
Customer Deposits (4040)*		5,125	4
Current Maturities--Long-Term Debt (4050)*	68,022	65,300	5
Current Maturities--Capital Leases (4060)*			6
Income Taxes--Accrued (4070)*	(57,621)	(83,027)	7
Other Taxes--Accrued (4080)*	(7,851)	39,112	8
Net Current Deferred Operating Income Taxes (4100)*	0	0	9
Net Current Deferred Nonoperating Income Taxes (4110)*	0		10
Other Accrued Liabilities (4120)*	28,842	2,079	11
Other Current Liabilities (4130)*			12
TOTAL CURRENT LIABILITIES*	384,208	256,214	
LONG-TERM DEBT			
Funded Debt (4210)*	302,728	372,129	13
Premium on Long-Term Debt (4220)*			14
Discount on Long-Term Debt (4230)*			15
Reacquired Debt (4240)*	0	0	16
Obligations Under Capital Leases (4250)*			17
Advances from Affiliated Companies (4260)*	0	0	18
Other Long-Term Debt (4270)*	0	0	19
TOTAL LONG-TERM DEBT*	302,728	372,129	
OTHER LIABILITIES AND DEFERRED CREDITS			
Other Long-Term Liabilities (4310)*	382,434	804,994	20
Unamortized Operating ITC--Net (4320)*	19,111	33,510	21
Unamortized Nonoperating ITC--Net (4330)*			22
Net Noncurrent Deferred Operating Income Taxes (4340)*	(139,604)	(101,366)	23
Net Deferred Tax Liability Adjustments (4341)*	(22,415)	(22,415)	24
Net Noncurrent Deferred Nonoperating Income Taxes (4350)*			25
Other Deferred Credits (4360)*	131,389	45,659	26
Deferred Tax Regulatory Liability (4361)*	33,041	22,615	27
TOTAL OTHER LIABILITIES AND DEFERRED CREDITS*	403,956	782,997	
STOCKHOLDERS' EQUITY			
Capital Stock (4510)*	800,000	800,000	28
Additional Paid-in Capital (4520)*			29
Treasury Stock (4530)*	0	0	30
Other Capital (4540)*	58,903	67,939	31
Retained Earnings (4550)*	3,102,892	2,714,541	32
TOTAL STOCKHOLDERS' EQUITY*	3,961,795	3,582,480	
TOTAL LIABILITIES AND OTHER CREDITS*	5,052,687	4,993,820	

STATEMENT OF CASH FLOWS

Item (a)	Amount (b)	
CASH FLOWS FROM OPERATING ACTIVITIES		
Net Income	1,703,951	1
Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities:		
Depreciation and amortization	446,340	2
Interest during construction	(119)	3
Changes in assets and liabilities:		
Current assets (net)	(74,752)	4
Other noncurrent assets	(76,963)	5
Other current liabilities	125,272	6
Other liabilities and deferred credits	(379,041)	7
Other (specify):		
TOTAL ADJUSTMENTS	40,737	
NET CASH PROVIDED BY OPERATING ACTIVITIES (NET INCOME & ADJUST.)	1,744,688	
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital Expenditures:		
Changes in plant (net)	(606,760)	8
Investments in affiliated companies	0	9
Nonoperating Investments	126,970	10
Other (specify):		
NET CASH USING IN INVESTING ACTIVITIES	(479,790)	
CASH FLOWS FROM FINANCING ACTIVITIES		
Change in capital lease obligations (net)	0	11
Change in long-term debt (net)	(66,679)	12
Net changes in stockholder equity other than retained earnings	(9,036)	13
Change in short term borrowing (net)	0	14
Dividends paid	(1,315,600)	15
Miscellaneous debits/credits to retained earnings	0	16
Other (specify):		
Net Cash Provided by Financing Activities	(1,391,315)	
NET INCREASE IN CASH AND CASH EQUIVALENTS	(126,417)	
Cash and cash equivalents at beginning of year		
(Accts. 1130-1160 for Class A; 1120 for Class B)		
Cash and cash equivalents at end of year		
(Accts. 1130-1160 for Class A; 1120 for Class B)		

IMPORTANT CHANGES DURING THE YEAR

-
1. Give the name and address of all companies which during the year came under the direct control of the respondent otherwise than through title to securities, stating whether such control is sole or joint, how control was established, names of other parties to a joint agreement for control, the extent of control exercised by each party, and any other pertinent data requisite to a clear understanding of the arrangements relating to control (See Section 32.9000 of the Uniform System of Accounts). Where important details relating to control of a company have changed, give particulars. If during the year a company ceased to be controlled by the respondent, its name and a statement of fact will be sufficient.
-
2. Give the name and address of all companies which during the year came under the indirect control of the respondent through non-reporting intermediaries, stating whether such control is sole or joint, how control was established, names of other parties to a joint agreement for control, the extent of control exercised by each party, the name and address of the intermediary through which the indirect control exists, and any other pertinent data requisite to a clear understanding of the arrangements relating to control (See Section 32.9000 of the Uniform System of Accounts). Where important details relating to control of a company have changed, give particulars. If during the year a company ceased to be controlled by the respondent, its name and a statement of fact will be sufficient.
-
3. Important leaseholds acquired, given, assigned or surrendered, giving effective dates, lengths of terms, names of parties, rents, and other conditions.
-
4. List extension of system (other than additions supplementing existing facilities of the respondent) whether by purchase, construction, donation, or otherwise, such as a substantially complete telephone system, exchange or toll line. Give the location, new territory covered, and dates of beginning operation, and in case of purchase give also the name and address of the company from which purchased, date of acquisition, the consideration given, and reference to Commission authorization.
-
5. Estimated increase or decrease in annual revenues due to important rate changes, giving bases of estimates.
-
6. Obligation incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, excluding ordinary commercial paper maturing on demand or not later than one year after date of issue.
-
7. Changes in articles of incorporation or amendments to charter.
-
8. Additional matters of fact (not elsewhere provided for) which respondent may desire to include in its report.

AFFILIATE ABBREVIATIONS

In column (b) provide the abbreviation for the name of the affiliate shown in column (a). Limit abbreviations to 10 characters or less. Use these abbreviations when completing the affiliated interest schedules. Insert "Other" in the Abbreviations column if the activity to be reported for a particular record in the Affiliated Interest Transactions or Affiliated Assets and Liabilities schedule represents an aggregation of activity not exceeding the dollar or percentage limits set forth in the header of that schedule.

Name of Affiliate (a)	Abbreviations (b)	
Frontier Corporation	FC	1
Frontier Communications Services, Inc.	FCS	2
Frontier Information Technologies	FIT	3
Frontier Infoservices, Inc	INFO	4
Frontier Communications of Minnesota	MINN	5
Frontier Communications of New York	NY	6
Other	OTH	7
Frontier Telephone of Rochester	RTC	8
Frontier Communications of Wisconsin, Inc.	WISC	9

AFFILIATED INTEREST TRANSACTIONS

Provide a summary of transactions under established affiliated interest contracts and arrangements (see Wis. Stat. § 196.52, for "affiliated interest" definitions). Use the space below to report transactions with individual affiliates and multiple affiliated interest agreements or, at the utility's option, with individual affiliates and a single agreement. Activity associated with affiliated contracts or arrangements not in excess of \$25,000 or 5 percent of the equity of the utility, whichever is smaller, may be aggregated in a single record. For utilities whose intrastate gross operating revenues of the previous year exceeded \$100,000,000, individual contracts or arrangements not exceeding \$100,000 may be aggregated in a single record. Where an affiliate is both providing and receiving service use one record to show billings to and a second record for billings from. When billings to or from an affiliate are recorded on the books of the utility, the records underlying such billings shall be sufficient to show all the detail maintained to identify the associated accounts related to the billing and categorize billings according to the account categories shown below.

Particulars (a)	(b)	(c)	(d)	(e)	
Docket	6150-AT-000100	6150-AT-000101	6150-AT-000105	6150-AT-000102	
Name of Affiliate	FC	FC	FIT	INFO	1
Designate whether billed to or from:	FROM	TO	FROM	TO	2
Cost Based (C), Market Price (M), Prevailing Price (P), Tariff (T), Other (O)	C	C	C	C	3
Revenues				204,780	4
Expenses:					
Plant Specific Operations Expense	4,634				5
Plant Nonspecific Operations Expense	1,725				6
Customer Operations Expense	20,296		129,245	87,048	7
Corporate Operations Expense	83,691				8
Total Operating Expenses	110,346	0	129,245	87,048	9
Other:					
Plant Accounts					10
Accumulated Depreciation					11
Accumulated Amortization					12
Clearing					13
All Other	655	174,294			14
Total	111,001	174,294	129,245	291,828	15
Percent of affiliate's business billed to all affiliated regulated utilities					16
If cost based, rate of return on equity or markup incorporated in billings	0.00		0.00		17
Footnotes					

AFFILIATED INTEREST TRANSACTIONS

Provide a summary of transactions under established affiliated interest contracts and arrangements (see Wis. Stat. § 196.52, for "affiliated interest" definitions). Use the space below to report transactions with individual affiliates and multiple affiliated interest agreements or, at the utility's option, with individual affiliates and a single agreement. Activity associated with affiliated contracts or arrangements not in excess of \$25,000 or 5 percent of the equity of the utility, whichever is smaller, may be aggregated in a single record. For utilities whose intrastate gross operating revenues of the previous year exceeded \$100,000,000, individual contracts or arrangements not exceeding \$100,000 may be aggregated in a single record. Where an affiliate is both providing and receiving service use one record to show billings to and a second record for billings from. When billings to or from an affiliate are recorded on the books of the utility, the records underlying such billings shall be sufficient to show all the detail maintained to identify the associated accounts related to the billing and categorize billings according to the account categories shown below.

Particulars	(a)	(b)	(c)	(d)	(e)	
Docket		6150-AT-000103	6150-AT-000100			
Name of Affiliate		MINN	RTC			1
Designate whether billed to or from:		FROM	FROM			2
Cost Based (C), Market Price (M), Prevailing Price (P), Tariff (T), Other (O)		C	C			3
Revenues						4
Expenses:						
Plant Specific Operations Expense			884			5
Plant Nonspecific Operations Expense			1,585			6
Customer Operations Expense		90,079	3,699			7
Corporate Operations Expense		13,686	10,976			8
Total Operating Expenses		103,765	17,144	0	0	9
Other:						
Plant Accounts						10
Accumulated Depreciation						11
Accumulated Amortization						12
Clearing						13
All Other			23,770			14
Total		103,765	40,914	0	0	15
Percent of affiliate's business billed to all affiliated regulated utilities						16
If cost based, rate of return on equity or markup incorporated in billings		0.00	0.00			17
Footnotes						

AFFILIATED ASSETS AND LIABILITIES

This schedule should be used to report affiliated activity concerning balances at the end of the year for the following accounts: 1120, Cash and Equivalents; 1160, Temporary Investments; 1180, Telecommunications Accounts Receivable; 1190, Other Accounts Receivable; 1210, Interest and Dividends Receivable; 1401, Investment in Affiliated Companies; 4010, Accounts Payable; and 4260, Advances from Affiliated Companies. Amounts at the end of the year for each affiliate should be identified by respective affiliate and account number. Report information below consecutively by respective account number; affiliated amounts of less than \$5,000 may be reported in aggregate as "other" for a particular account. Affiliated amounts recorded in accounts 1200, Notes Receivable, 1408, Sinking Funds, and 4020, Notes Payable, should not be reported in this schedule, but rather in the respective schedules contained elsewhere in this report.

Name of Affiliate (a)	Account Number (b)	Balance EOY (c)	
Frontier Corporation	1160	2,290,658	1
Frontier Infoservices, Inc	1190	9,869	2
Other	1190	2,866	3
Frontier Communications of Wisconsin, Inc.	1190	32,293	4
Frontier Corporation	4010	9,155	5
Frontier Communications Services, Inc.	4010	8,020	6
Frontier Information Technologies	4010	9,696	7
Frontier Infoservices, Inc	4010	12,070	8
Frontier Communications of Minnesota	4010	280,840	9
Frontier Communications of New York	4010	5,041	10
Other	4010	4,443	11
Frontier Telephone of Rochester	4010	6,751	12

ACCOUNTS RECEIVABLE NET WRITE OFFS - TELECOMMUNICATIONS

This schedule should be used to report accounts receivable net write off activity.

Particulars (a)	Amount (b)	
Collection of amounts previously written off		1
Uncollectibles written off during the year	368	2
Net write offs during the year	368	

NOTES RECEIVABLE (ACCT. 1200) AND ALLOWANCES (ACCT. 1201)

For affiliates, list by issue or note by affiliate. Other, list by issue or note by entity. Separately identify economic development loans and associated particulars.

Name of Maker and purpose (a)	Issue Date (b)	Maturity (c)	Interest Rate (d)	Amount EOY (e)	Allowance Acct. 1201 (f)
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NONE

Total				<u><u>0</u></u>	<u><u>0</u></u>	1
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INVESTMENTS IN NONAFFILIATED COMPANIES (ACCT. 1402)

Name (a)	Balance EOY (b)	
RTB Class B Stock	0	1
Other:		
WITS Class A Stock	200	2
WITS Class B Stock	33,150	3
RTB Class C Stock	24,258	4
RSA #8 (Cellular)	0	5
Total Investments in Nonaffiliated Companies	57,608	

NONREGULATED INVESTMENTS (ACCT. 1406)

Report below the name and end-of-year balance of total net investment and inventory (accts. 1406.10, 1406.11 and 1406.12) for each nonregulated activity. Telephone utilities not subject to dual jurisdiction should report materials and supplies held for resale in account 1406.

Name (a)	Balance EOY (b)	
Total Net Investment and Inventory (Accts. 1406.10, 1406.11, and 1406.12):		
Non-regulated Plant In Service	485,274	1
Non-regulated Plant Under Construction	26,747	2
Non-regulated Accumulated Depreciation	(444,232)	3
Non-regulated Inventory	(999)	4

DEFERRED MAINTENANCE AND RETIREMENTS (ACCT. 1438)

List items individually by Commission approval noting the date of approval.

Description of Item (a)	Balance EOY (b)
NONE	
Total	0

1

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B

Plant Account (a)	Account (b)	Balance FOY (c)	Additions (d)	
GENERAL SUPPORT ASSETS				
Land	2111	37,051		1
Motor Vehicles	2112	81,485	27,094	2
Aircraft	2113	0		3
Special Purpose Vehicles	2114	0		4
Garage Work Equipment	2115	0		5
Other Work Equipment	2116	116,737		6
Buildings	2121	492,032	14,195	7 A
Furniture	2122	40,109		8 A
Office Equipment	2123	25,628	0	9
General Purpose Computers	2124	56,468	5,981	10 A
TOTAL--GENERAL SUPPORT ASSETS:		849,510	47,270	
CENTRAL OFFICE ASSETS				
Analog Electronic Switching	2211	10,631		11
Digital Electronic Switching	2212	1,339,686	170,410	12
Electro-Mechanical Switching	2215	0	0	13
Operator Systems	2220	0		14
Radio Systems	2231	110,404	0	15
Circuit Equipment	2232	732,023	256,570	16
TOTAL--CENTRAL OFFICE ASSETS:		2,192,744	426,980	
INFORMATION ORIGATION/TERMINATION ASSETS				
Station Apparatus	2311	0		17
Customer Premises Wiring	2321	0		18
Large Private Branch Exchanges	2341	0		19
Public Telephone Terminal Equipment	2351	0		20
Other Terminal Equipment	2362	3,874		21 A
TOTAL--INFORMATION ORIG/TERM ASSETS:		3,874	0	
CABLE WIRE FACILITIES ASSETS				
Poles	2411	45,038		22 A
Aerial Cable	2421	896	0	23
Underground Cable	2422	313,679	0	24
Buried Cable	2423	1,807,104	115,585	25
Submarine Cable	2424	0	0	26
Deep Sea Cable	2425	0		27
Intrabuilding Network Cable	2426	0	0	28
Aerial Wire	2431	238		29
Conduit Systems	2441	647,662	244	30
TOTAL--CABLE WIRE FACILITIES ASSETS:		2,814,617	115,829	
AMORTIZABLE ASSETS				
Capital Leases	2681	0		31

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B (cont.)

Account (e)	Retirements (f)	Transfers / Adjustments (g)	Balance EOY (h)	
2111			37,051	1
2112	15,404		93,175	2
2113			0	3
2114			0	4
2115			0	5
2116			116,737	6
2121		(8,857)	497,370	7 A
2122		3,434	43,543	8 A
2123	0	0	25,628	9
2124	12,705	6,292	56,036	10 A
	28,109	869	869,540	
2211			10,631	11
2212	41,727	0	1,468,369	12
2215	0	0	0	13
2220			0	14
2231	0	0	110,404	15
2232	0	0	988,593	16
	41,727	0	2,577,997	
2311			0	17
2321			0	18
2341			0	19
2351			0	20
2362		1,035	4,909	21 A
	0	1,035	4,909	
2411		1,727	46,765	22 A
2421	0	0	896	23
2422	0	0	313,679	24
2423	5,777	(2,762)	1,914,150	25
2424	0	0	0	26
2425			0	27
2426	0	0	0	28
2431			238	29
2441			647,906	30
	5,777	(1,035)	2,923,634	
2681			0	31

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B

Plant Account (a)	Account (b)	Balance FOY (c)	Additions (d)
AMORTIZABLE ASSETS			
Leasehold Improvements	2682	0	32
Intangibles	2690	0	33
TOTAL--AMORTIZABLE ASSETS:		0	0
TOTAL TELECOM. PLANT IN SERVICE	2001	5,860,745	590,079
Less: Allocation to Nonregulated Activity - EOY	2001		34
NET REG. TOTAL TELE. PLANT IN SERV. - EOY	2001		

Explain all amounts shown in column (g).

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B (cont.)

Account (e)	Retirements (f)	Transfers / Adjustments (g)	Balance EOY (h)	
2682			0	32
2690			0	33
	0	0	0	
	75,613	869	6,376,080	
2001			0	34
			6,376,080	

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B (SUB-CLASS ACCOUNTS)

Report telecommunications plant data for each subaccount where primary plant accounts have subclassifications. Amounts pertaining to subaccount 2212.4, Test Equipment, should be reported in account 2212.2, Digital Switching - Central Office; amounts for subaccounts 2231.3, Microwave, 2231.4, Cellular, 2231.5, Mobile Radio, and 2231.6, Paging, should be included in 2231.2, Other Radio Facilities; amounts pertaining to subaccounts 2232.4, Digital Data Services, 2232.5, Digital Circuit - Subscriber, 2232.6, Digital Circuit - Trunk - Toll, and 2232.7, Concentrators, should be reported in 2232.1, Digital Circuit Equipment. Any other separate accounting for telephone plant at an individual telephone company should be consolidated and reported in the primary accounts as defined in the uniform system of accounts.

Plant Subaccount (a)	Subaccount (b)	Balance FOY (c)	Additions (d)	
Office Support Equipment	2123.1	19,930		1
Company Communications Equipment	2123.2	5,698		2
Software	2212.1	1,339,686	170,410	3
Digital Switching - Central Office	2212.2	0		4
Digital Switching - Remote	2212.3	0		5
Step by Step Switching	2215.1	0		6
Crossbar Switching	2215.2	0		7
Satellite and Earth Station Facilities	2231.1	0		8
Other Radio Facilities	2231.2	110,404		9
Digital Circuit Equipment	2232.1	241,639	95,284	10
Analog Circuit Equipment	2232.2	0		11
Light Wave Circuit Equipment	2232.3	490,384	161,286	12
Aerial Cable - Nonmetallic	2421.1	896		13
Aerial Cable - Metallic	2421.2	0		14
Underground Cable - Nonmetallic	2422.1	19,813		15
Underground Cable - Metallic	2422.2	293,866		16
Buried Cable - Nonmetallic	2423.1	306,968	1,245	17
Buried Cable - Metallic	2423.2	1,500,136	114,340	18 A
Submarine Cable - Nonmetallic	2424.1	0		19
Submarine Cable - Metallic	2424.2	0		20
Intrabuilding Cable - Nonmetallic	2426.1	0		21
Intrabuilding Cable - Metallic	2426.2	0		22

Explain all amounts shown in column (g).

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B (SUB-CLASS ACCOUNTS)
(cont.)

Subaccount (e)	Retirements (f)	Transfers / Adjustments (g)	Balance EOY (h)	
2123.1			19,930	1
2123.2			5,698	2
2212.1	41,727		1,468,369	3
2212.2			0	4
2212.3			0	5
2215.1			0	6
2215.2			0	7
2231.1			0	8
2231.2			110,404	9
2232.1			336,923	10
2232.2			0	11
2232.3			651,670	12
2421.1			896	13
2421.2			0	14
2422.1			19,813	15
2422.2			293,866	16
2423.1			308,213	17
2423.2	5,777	(2,762)	1,605,937	18 A
2424.1			0	19
2424.2			0	20
2426.1			0	21
2426.2			0	22

ACCUMULATED DEPRECIATION CLASS A & B

Primary Plant Account (a)	Acct (b)	Balance FOY (c)	Depr Rate (d)	Annual Accrual (e)	Additional Accrual (f)	
GENERAL SUPPORT ASSETS						
Motor Vehicles	2112	78,030	12.5	5,093		1 A
Aircraft	2113	0				2
Special Purpose Vehicles	2114	0				3
Garage Work Equipment	2115	0				4
Other Work Equipment	2116	116,737	12.5			5
Buildings	2121	312,105	2.5	12,304		6
Furniture	2122	41,416	6.4	2,127		7
Office Equipment	2123	22,974	10.0	1,606		8
General Purpose Computers	2124	54,942	25.0	13,799		9
Total-- GENERAL SUPPORT ASSETS		626,204		34,929		0
CENTRAL OFFICE ASSETS						
Analog Electronic Switching	2211	10,631	14.3			10
Digital Electronic Switching	2212	751,396	8.5	117,319		11
Electro-Mechanical Switching	2215	0				12
Operator Systems	2220	0				13
Radio Systems	2231	67,845	8.3999	9,274		14
Circuit Equipment	2232	573,535	21.0	154,690		15
Total-- CENTRAL OFFICE ASSETS		1,403,407		281,283		0
INFORMATION ORIG/TERM ASSETS						
Station Apparatus	2311	0				16
Customer Premises Wiring	2321	0				17
Large Private Branch Exchanges	2341	0				18
Public Telephone Terminal Equipment	2351	0				19
Other Terminal Equipment	2362	3,941	25.0	968		20
Total-- INFORMATION ORIG/TERM ASSETS		3,941		968		0
CABLE WIRE FACILITIES ASSETS						
Poles	2411	43,669	6.0	2,702		21
Aerial Cable	2421	(420)	6.3	56		22 A
Underground Cable	2422	170,890	5.0	15,367		23
Buried Cable	2423	1,484,299	5.5	95,101		24 A
Submarine Cable	2424	0				25
Deep Sea Cable	2425	0				26
Intrabuilding Network Cable	2426	0				27
Aerial Wire	2431	237	12.5			28

ACCUMULATED DEPRECIATION CLASS A & B

Primary Plant Account (a)	Acct (b)	Balance FOY (c)	Depr Rate (d)	Annual Accrual (e)	Additional Accrual (f)
CABLE WIRE FACILITIES ASSETS					
Conduit Systems	2441	325,529	2.5	16,197	29
Total-- CABLE WIRE FACILITIES ASSETS		2,024,204		129,423	0
Total Accumulated Depreciation	3100	4,057,756		446,603	0
Less: Allocation to Nonregulated Activity - Columns e, f and I	3100				30
Net Regulated Total Accum Depreciation - 3100					
Columns e, f and I					

ACCUMULATED DEPRECIATION CLASS A & B (cont.)

Acct (g)	Retired (h)	Cost of Removal (i)	Salvage (j)	Other (k)	Balance EOY (l)	
2112	15,404			(1,637)	66,082	1 A
2113					0	2
2114					0	3
2115					0	4
2116					116,737	5
2121					324,409	6
2122					43,543	7
2123	0				24,580	8
2124	12,705				56,036	9
	28,109	0	0	(1,637)	631,387	
2211					10,631	10
2212	41,727				826,988	11
2215	0				0	12
2220					0	13
2231	0				77,119	14
2232	0				728,225	15
	41,727	0	0	0	1,642,963	
2311					0	16
2321					0	17
2341					0	18
2351					0	19
2362					4,909	20
	0	0	0	0	4,909	
2411			394		46,765	21
2421	0			407	43	22 A
2422	0				186,257	23
2423	5,777	605		(238)	1,572,780	24 A
2424	0				0	25
2425					0	26
2426	0				0	27
2431					237	28

ACCUMULATED DEPRECIATION CLASS A & B (cont.)

Acct (g)	Retired (h)	Cost of Removal (i)	Salvage (j)	Other (k)	Balance EOY (l)	
2441					341,726	29
	5,777	605	394	169	2,147,808	
3100	75,613	605	394	(1,468)	4,427,067	
3100						30
3100						

ACCUMULATED DEPRECIATION CLASS A & B (SUB-CLASS ACCOUNTS)

Where subclassifications of primary plant accounts are used, report below the accumulated depreciation details for each subaccount. Amounts pertaining to subaccount 2212.4, Test Equipment, should be reported in account 2212.2, Digital Switching - Central Office; amounts for subaccounts 2231.3, Microwave, 2231.4, Cellular, 2231.5, Mobile Radio, and 2231.6, Paging, should be included in 2231.2, Other Radio Facilities; amounts pertaining to subaccounts 2232.4, Digital Data Services, 2232.5, Digital Circuit - Subscriber, 2232.6, Digital Circuit - Trunk - Toll, and 2232.7, Concentrators, should be reported in 2232.1, Digital Circuit Equipment. Any other separate accounting for telephone accumulated depreciation at an individual telephone company should be consolidated and reported in the primary accounts as defined in the uniform system of accounts.

Plant Subaccount (a)	Subacct (b)	Balance FOY (c)	Depr Rate (d)	Annual Accrual (e)	Additional Accrual (f)	
Office Support Equipment	2123.1	17,276	10.0	1,606		1
Company Communications Equipment	2123.2	5,698	14.3			2
Software	2212.1	751,396	8.5	117,319		3
Digital Switching - Central Office	2212.2	0				4
Digital Switching - Remote	2212.3	0				5
Step by Step Switching	2215.1	0				6
Crossbar Switching	2215.2	0				7
Satellite and Earth Station Facilities	2231.1	0				8
Other Radio Facilities	2231.2	67,845	8.3999	9,274		9
Digital Circuit Equipment	2232.1	220,928	12.0	33,902		10
Analog Circuit Equipment	2232.2	0				11
Light Wave Circuit Equipment	2232.3	352,607	21.0	120,788		12
Aerial Cable - Nonmetallic	2421.1	0				13
Aerial Cable - Metallic	2421.2	(420)	6.3	56		14 A
Underground Cable - Nonmetallic	2422.1	6,178	3.4	674		15
Underground Cable - Metallic	2422.2	164,712	5.0	14,693		16
Buried Cable - Nonmetallic	2423.1	128,590	4.6	14,125		17
Buried Cable - Metallic	2423.2	1,355,709	5.3	80,976		18 A
Submarine Cable - Nonmetallic	2424.1	0				19
Submarine Cable - Metallic	2424.2	0				20
Intrabuilding Cable - Nonmetallic	2426.1	0				21
Intrabuilding Cable - Metallic	2426.2	0				22

ACCUMULATED DEPRECIATION CLASS A & B (SUB-CLASS ACCOUNTS) (cont.)

Subacct (g)	Retired (h)	Cost of Removal (i)	Salvage (j)	Other (k)	Balance EOY (l)	
2123.1					18,882	1
2123.2					5,698	2
2212.1	41,727				826,988	3
2212.2					0	4
2212.3					0	5
2215.1					0	6
2215.2					0	7
2231.1					0	8
2231.2					77,119	9
2232.1					254,830	10
2232.2					0	11
2232.3					473,395	12
2421.1					0	13
2421.2				407	43	14 A
2422.1					6,852	15
2422.2					179,405	16
2423.1					142,715	17
2423.2	5,777	605		(238)	1,430,065	18 A
2424.1					0	19
2424.2					0	20
2426.1					0	21
2426.2					0	22

NET DEFERRED OPERATING INCOME TAXES (ACCT. 1350, 1410, 1437, 4100, 4340, 4341 & 4361)

This schedule should be used to report the deferred operating income tax portion of the stated accounts. In addition, column (e) of this schedule should be used to report the flowback of property related excess deferred taxes (e.g., 46 percent versus 34 percent federal tax rates). Credit amounts should be shown in ().

Particulars (a)	Balance FOY (b)	
PROPERTY RELATED		
Other Current Assets (1350)	0	1
Other Noncurrent Assets (1410)	0	2
Deferred Tax Regulatory Asset (1437)	200	3
Net Current Deferred Operating Income Taxes (4100)	0	4
Net Noncurrent Deferred Operating Income Taxes (4340)	101,366	5
Net Deferred Tax Liability Adjustments (4341)	22,415	6
Deferred Tax Regulatory Liability (4361)	(22,615)	7
Net Property Related Deferred Operating Income Taxes	101,366	
Less: Allocation to Nonregulated Activity	0	8
Net Regulated Total Property Related Deferred Operating Income Taxes	101,366	
NONPROPERTY RELATED		
Other Current Assets (1350)	0	9
Other Noncurrent Assets (1410)	0	10
Deferred Tax Regulatory Asset (1437)	0	11
Net Current Deferred Operating Income Taxes (4100)	0	12
Net Noncurrent Deferred Operating Income Taxes (4340)	0	13
Net Deferred Tax Liability Adjustments (4341)	0	14
Deferred Tax Regulatory Liability (4361)	0	15
Total Nonproperty Related Deferred Operating Income Taxes	0	

NET DEFERRED OPERATING INCOME TAXES (ACCT. 1350, 1410, 1437, 4100, 4340, 4341 & 4361) (cont.)

Acct (c)	Current Year Accrual (d)	Current Year Amortization (e)	Adjustments Debit or (Credit) (f)	Balance EOY (g)	
7250				0	1
7250				0	2
				200	3
7250				0	4
7250	38,238			139,604	5
				22,415	6
	(10,426)			(33,041)	7
	27,812	0	0	129,178	
				0	8
	27,812	0	0	129,178	
7250				0	9
7250				0	10
				0	11
7250				0	12
7250				0	13
				0	14
				0	15
	0	0	0	0	

NOTES PAYABLE (ACCT. 4020)

For affiliate, list note by affiliate. For a particular affiliate, the identical affiliate name, as shown in the Affiliate Abbreviations schedule, should be reported in this schedule. For other, list by note by entity.

Name (a)	Issue Date (b)	Maturity (c)	Interest Rate (d)	Balance EOY (e)
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NONE

Total Notes Payable	<u><u>0</u></u>	1
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LONG-TERM DEBT

Report data requested and show total for each long-term debt account at end of year. Information concerning the following debt issues may be reported on individual lines in aggregate: REA/RTB 2%, REA/RTB 5%, & REA/RTB 7%. In addition, REA/RTB and FFB debt, respectively, within a range of 200 basis points may also be reported in aggregate on individual lines. If reported in aggregate, a range of dates may be reported in columns (b) and (c) as well as a range of interest rates in column (d) and a composite interest rate in column (e). If aggregation is not utilized, column (e) should contain the same interest rate as reported in column (d). For account 4050 report only the amount of debt anticipated to be repaid in one year or less.

Description of Debt (a)	Specific or Range of Stated Dates of Issue (b)	Specific or Range of Stated Dates of Maturity (c)	Specific or Range of Interest Rates (d)	
Funded Debt (Account 4210):				
REA	04/08/1967	04/08/2004	2.0000	1
Total Funded Debt				

LONG-TERM DEBT (cont.)

Composite Interest Rate (e)	Held by Utility		Total Principal EOY (h)	Current Maturities Included in Acct. 4050 (i)	Total Amount Outstanding (j)	
	Reacquired Debt Acct. 4240 (f)	Sinking Funds Acct. 1408 (g)				
2.0000			302,728	68,022	370,750	1
	0	0	302,728	68,022	370,750	

CAPITAL STOCK ACCOUNTS AT END OF YEAR

In column (a) indicate the stated dividend rate applicable to each series of preferred stock.

Class and Series (a)	Shares Authorized by Charter (b)	Par Value per Share (c)	Call Price End of Year (d)
COMMON STOCK:			
Common	8,000	100.00	1
TOTAL COMMON STOCK	8,000		
TOTAL	<u>8,000</u>		

CAPITAL STOCK ACCOUNTS AT END OF YEAR (cont.)

	Acct. 4510 - Capital Stock		Acct. 4530 - Treasury Stock		
	Shares (e)	Amount (f)	Shares (g)	Amount (h)	
COMMON STOCK:					
Common	8,000	800,000			1
	8,000	800,000	0	0	
TOTAL	8,000	800,000	0	0	

RETAINED EARNINGS (ACCT. 4550)

Particulars (a)	This Year (b)	Last Year (c)	
Balance-First of Year	2,714,541	2,434,464	1
Changes:			
Balance Transferred from Income	1,703,951	1,277,437	2
Dividends Declared:			
Common	1,315,600	997,360	3
Preferred			4
Total Dividends Declared	1,315,600	997,360	
Miscellaneous Debits to Retained Earnings			5
Miscellaneous Credits to Retained Earnings			6
Balance--End of Year	<u>3,102,892</u>	<u>2,714,541</u>	

DISTRIBUTION OF TAXES

1. Report hereunder the summary accounts and functions charged with taxes accrued during the year.
2. Where allocation is necessary, explain the basis used.
3. Report in a footnote the amounts and kind of taxes cleared from prepaid taxes, if any.

Summary Account/ Function Charged (a)	Wisconsin License Fee (b)	Wisconsin Income Tax (c)	Federal Income Tax (d)	
Operating Taxes (Accts. 7210 - 7250)	135,190	139,829	513,065	1
Nonoperating Taxes (Accts. 7410 - 7450)		46,192	188,482	2
Extraordinary Items (Accts. 7630 & 7640)				3
Nonregulated Net Income (Acct. 7990)		23,888	97,471	4
Clearing Accounts				5
Construction				6
Payroll Taxes: FICA				7
Payroll Taxes: State Unemployment				8
Payroll Taxes: Federal Unemployment				9
Other (specify):				
TOTAL	<u>135,190</u>	<u>209,909</u>	<u>799,018</u>	

DISTRIBUTION OF TAXES (cont.)

PSC Remainder Assessment (e)	Local Property Tax (f)	State & Local Taxes Other than Wisconsin (g)	Other Taxes (h)	Payroll Taxes (i)	Total (j)	
1			7,104		795,189	1
					234,674	2
					0	3
					121,359	4
				(21,487)	(21,487)	5
					0	6
				21,007	21,007	7
				88	88	8
				392	392	9
<u>1</u>	<u>0</u>	<u>0</u>	<u>7,104</u>	<u>0</u>	<u>1,151,222</u>	

REVENUES - CLASS A & B (CLASS B USE ACCOUNTS DESIGNATED BY *)

Particulars (a)	This Year (b)	Last Year (c)	
LOCAL NETWORK SERVICES REVENUES			
Basic Local Service Revenue (5000)*			1
Basic Area Revenue (5001)	525,088	434,381	2
Optional Extended Area Revenue (5002)	23,330	22,797	3
Cellular Mobile Revenue (5003)			4
Other Mobile Services Revenue (5004)		912	5
Public Telephone Revenue (5010)		2,002	6
Local Private Line Revenue (5040)			7
Customer Premises Revenue (5050)			8
Other Local Exchange Revenue (5060)	110,200	92,681	9
Other Local Exchange Revenue Settlements (5069)			10
TOTAL BASIC LOCAL SERVICE REVENUE (5000)	658,618	552,773	
NETWORK INTERSTATE ACCESS SERVICES REV.			
End User Revenue (5081)*	182,017	174,786	11
Switched Access Revenue (5082)*	976,078	1,014,864	12
Special Access Revenue (5083)*	137,430	107,953	13 B
TOTAL INTERSTATE ACCESS REVENUES (5080)	1,295,525	1,297,603	
NETWORK INTRASTATE ACCESS SERVICES REV.			
End User Revenue (5084.1)*			14
Switched Access Revenue (5084.2)*	744,206	849,562	15
Special Access Revenue (5084.3)*	1,696	7,204	16 C
TOTAL INTRASTATE ACCESS REVENUES (5084)	745,902	856,766	
LONG DISTANCE NETWORK SERVICES MESSAGE REV.			
Long Distance Message Revenue (5100)*			17
Long Distance Inward-Only Revenue (5111)			18
Long Distance Outward-Only Revenue (5112)			19
Unidirectional Long Distance Revenue (5110)	0	0	
Long Distance Private Network Revenues			
Subvoice Grade Revenue (5121)			20
Voice Grade Revenue (5122)			21
Audio Program Grade Revenue (5123)			22
Video Program Grade Revenue (5124)			23
Digital Transmission Revenue (5125)			24
Switching Revenue (5126)			25
Other Revenue (5128)			26
Other Revenue Settlements (5129)			27
Total Long Distance Private Network Revenue	0	0	
Other Long Distance Revenue (5160)			28
Other Long Distance Revenue Settlements (5169)			29
TOTAL LONG DISTANCE NET. SERVICES MESSAGE REV.	0	0	

REVENUES - CLASS A & B (CLASS B USE ACCOUNTS DESIGNATED BY *)

Particulars (a)	This Year (b)	Last Year (c)	
MISCELLANEOUS REVENUES			
Directory Revenue (5230)*	204,780	191,265	30
Rent Revenue (5240)*	21,869	17,490	31
Corporate Operations Revenue (5250)*			32
Miscellaneous:			
Miscellaneous Revenue (5260)*			33
Special Billing Arrangements Revenue (5261)			34
Customer Operations Revenue (5262)	9,378	2,313	35 B
Plant Operations Revenue (5263)			36
Other Incidental Regulated Revenue (5264)	4,721	40,526	37 C
Other Revenue Settlements (5269)	(88)	208	38
Total Miscellaneous Revenue (5260)	14,011	43,047	
Interstate Billing and Collection Revenue*	39,704	39,393	39
Intrastate Billing and Collection Revenue*	72,060	68,716	40
Total Carrier Billing and Collection Revenue (5270)*	111,764	108,109	
Nonregulated Operating Revenue (5280)**			41
TOTAL MISCELLANEOUS REVENUES	352,424	359,911	
GROSS OPERATING REVENUES	3,052,469	3,067,053	
UNCOLLECTIBLE REVENUES			
Uncollectible Revenue (5300)*			42
Uncollectible Revenue--Telecommunications (5301)	(2,045)	4,466	43 D
Uncollectible Revenue--Other (5302)	1,933		44
TOTAL UNCOLLECTIBLE REVENUE (5300)	(112)	4,466	
TOTAL OPERATING REVENUES	3,052,581	3,062,587	

** Account 5280 is to be used only by those companies subject to dual jurisdiction.

EXPENSE MATRIX - CLASS A & B

Particulars (a)	Total Last Year (b)	Total This Year (c)	Salaries / Wages (d)	
PLANT SPECIFIC OPERATIONS EXPENSE				
Total Network Support Expense (6110)	1,060	745		1
Less: Nonregulated	0	0		2
Net Regulated	1,060	745	0	3
Total General Support Expense (6120)	27,509	34,303	2,916	4
Less: Nonregulated	0	0		5 B
Net Regulated	27,509	34,303	2,916	6
Total Central Office Switching Expense (6210)	11,914	4,372	13,666	7
Less: Nonregulated	0	0		8 C
Net Regulated	11,914	4,372	13,666	9
Total Operator Systems Expense (6220)	0	0		10
Less: Nonregulated	0	0		11
Net Regulated	0	0	0	12
Total Central Office Transmission Expenses (6230)	5,220	8,971	7,145	13
Less: Nonregulated	0	0		14
Net Regulated	5,220	8,971	7,145	15
Total Information Orig. / Term. Expense (6310)	39	0		16
Less: Nonregulated	0	0		17
Net Regulated	39	0	0	18
Total Cable and Wire Fac. Expense (6410)	78,420	43,040	32,206	19
Less: Nonregulated	0	0		20 C
Net Regulated	78,420	43,040	32,206	21
TOTAL PLANT SPECIFIC OPERATIONS EXPENSE	124,162	91,431	55,933	
Less: Nonregulated	0	0	0	
Net Regulated	124,162	91,431	55,933	
PLANT NONSPECIFIC OPERATIONS EXPENSE				
Total Other Property, Plant and Equip. Exp. (6510)	0	0		22
Less: Nonregulated	0	0		23
Net Regulated	0	0	0	24
Total Network Operations Expense (6530)	23,015	13,720	13,622	25
Less: Nonregulated	0	0		26 C
Net Regulated	23,015	13,720	13,622	27
Access Expense (6540)	0	11,436		28
Less: Nonregulated	0	0		29 B
Net Regulated	0	11,436	0	30
Total Depreciation and Amortization Expense (6560)	422,356	446,340		31
Less: Nonregulated	0	0		32
Net Regulated	422,356	446,340		33
TOTAL PLANT NONSPECIFIC OPERATIONS EXP.	445,371	471,496	13,622	
Less: Nonregulated	0	0	0	
Net Regulated	445,371	471,496	13,622	

EXPENSE MATRIX - CLASS A & B (cont.)

Account (e)	Benefits (f)	Rents (g)	Other (h)	Clearances to (from) (i)	
6110			745		1
	0	0	745	0	2
6120	(5,673)		37,060		3
	(5,673)	0	37,060	0	4
6210	(19,766)		10,472		5 B
	(19,766)	0	10,472	0	6
6220					7
	0	0	0	0	8 C
6230	(6,291)		8,117		9
	(6,291)	0	8,117	0	10
6310					11
	0	0	0	0	12
6410	(60,903)	1,441	70,296		13
	(60,903)	1,441	70,296	0	14
	(92,633)	1,441	126,690	0	15
	0	0	0	0	16
	(92,633)	1,441	126,690	0	17
6510					18
	0		0	0	19
6530	(19,065)		19,163		20 C
	(19,065)	0	19,163	0	21
6540			11,436		22
	0	0	11,436	0	23 B
6560			446,340		24
			446,340		25
	(19,065)	0	476,939	0	26 C
	0	0	0	0	27
	(19,065)	0	476,939	0	28

EXPENSE MATRIX - CLASS A & B

Particulars (a)	Total Last Year (b)	Total This Year (c)	Salaries / Wages (d)	
CUSTOMER OPERATIONS EXPENSE				
Total Marketing (6610)	21,015	26,746	4,709	34
Less: Nonregulated	0	0		35 c
Net Regulated	21,015	26,746	4,709	36
Total Services (6620)	332,119	356,404	39,302	37
Less: Nonregulated	0	0		38
Net Regulated	332,119	356,404	39,302	39
TOTAL CUSTOMER OPERATIONS EXPENSE	353,134	383,150	44,011	
Less: Nonregulated	0	0	0	
Net Regulated	353,134	383,150	44,011	
CORPORATE OPERATIONS EXPENSE				
Total Exec. and Planning (6710)	55,634	20,629	35,317	40
Less: Nonregulated	0	0		41 c
Net Regulated	55,634	20,629	35,317	42
Total General and Administrative (6720)	119,890	117,789		43
Less: Nonregulated	0	0		44
Net Regulated	119,890	117,789	0	45
Provision for Uncollectible Notes Receiv. (6790)	0	0		46
Less: Nonregulated	0	0		47
Net Regulated	0	0		48
TOTAL CORPORATE OPERATIONS EXPENSE	175,524	138,418	35,317	
Less: Nonregulated	0	0	0	
Net Regulated	175,524	138,418	35,317	
TOTAL EXPENSES	1,098,191	1,084,495	148,883	
Less: Nonregulated	0	0	0	
Net Regulated	1,098,191	1,084,495	148,883	

EXPENSE MATRIX - CLASS A & B (cont.)

Account (e)	Benefits (f)	Rents (g)	Other (h)	Clearances to (from) (i)	
6610	(6,754)		28,791		34
					35 c
	(6,754)	0	28,791	0	36
6620	(53,023)		370,125		37
					38
	(53,023)		370,125	0	39
	(59,777)	0	398,916	0	
	0	0	0	0	
	(59,777)	0	398,916	0	
6710	(50,657)		35,969		40
					41 c
	(50,657)		35,969	0	42
6720			117,789		43
					44
	0		117,789	0	45
6790					46
					47
			0		48
	(50,657)	0	153,758	0	
	0	0	0	0	
	(50,657)	0	153,758	0	
	(222,132)	1,441	1,156,303	0	
	0	0	0	0	
	(222,132)	1,441	1,156,303	0	

EXPENSE MATRIX - CLASS A & B (DETAIL)

Particulars (a)	Total Last Year (b)	Total This Year (c)	Salaries/ Wages (d)	
Property Held for Future Tele. Use Exp. (6511)	0	0		1
Provisioning Expense (6512)	0	0		2
Total: Reported in Account 6510	0	0	0	
Depreciat. Exp.--Tele. Plant in Service (6561)	421,563	443,493		3
Depreciat. Exp.--Prop. Held for Future Tele. Use (6562)	0	0		4
Amortization Expense--Tangible (6563)	673	644		5
Amortization Expense--Intangible (6564)	120	(2)		6
Amortization Expense--Other (6565)	0	2,205		7
Total: Reported in Account 6560	422,356	446,340		

EXPENSE MATRIX - CLASS A & B (DETAIL) (cont.)

Account (e)	Benefits (f)	Rents (g)	Other (h)	Clearances to (from) (i)	
6511					1
6512					2
	0		0	0	
6561			443,493		3
6562					4
6563			644		5
6564			(2)		6
6565			2,205		7
			446,340		

CALCULATION OF ASSESSABLE REVENUES FOR REMAINDER AND TELEPHONE RELAY ASSESSMENT PURPOSES

Currently, cooperatives are not billed for remainder assessment, but are subject to Department of Justice and telephone relay assessments.

Description (a)	This Year (b)	
Gross Operating Revenues	3,052,469	1
Plus: Collection of amounts previously written off	0	2
Less: Uncollectibles written off during the year	368	3
Plus: Total Other Operating Income and (Expense) (7100)	0	4
Less: Nonregulated Operating Revenue (included Gross Oper. Rev. on Line 1)		5
Plus: Nonregulated Net Write Off Amount (included on lines 2 and 3)		6
Less: Out-of-State Operating Revenues (included in Gross Oper. Rev. on Line 1)		7
Plus (or Less) Other (please specify):		8
Assessable Revenues for Remainder, Department of Justice, and Telephone Relay Assessment Purposes	3,052,101	

CALCULATION OF ASSESSABLE REVENUES FOR UNIVERSAL SERVICE FUND ASSESSMENT PURPOSES

Description (a)	This Year (b)	
Total Basic Local Service Revenue (5000)	658,618	1
Plus: Total Intrastate Access Revenues (5084)	745,902	2
Plus: Total Long Distance Network Services Revenue	0	3
Less: Out-of-State Operating Revenues (included in the above lines)		4
Plus (or Less) Other (please specify):		5
Assessable Revenues for Universal Service Fund Assessment Purposes	1,404,520	

CALCULATION OF ASSESSABLE REVENUES FOR REMAINDER AND TELEPHONE RELAY ASSESSMENT PURPOSES

Currently, cooperatives are not billed for remainder assessment, but are subject to the telephone relay assessment.

Description (a)	This Year (b)	
Gross Operating Revenues	3,052,469	1
Plus: Collection of amounts previously written off	0	2
Less: Uncollectibles written off during the year	368	3
Plus: Total Other Operating Income and (Expense) (7100)	0	4
Less: Nonregulated Operating Revenue (included Gross Oper. Rev. on Line 1)		5
Plus: Nonregulated Net Write Off Amount (included on lines 2 and 3)		6
Less: Out-of-State Operating Revenues (included in Gross Oper. Rev. on Line 1)		7
Plus (or Less) Other (please specify):		8
Assessable Revenues for Remainder and Telephone Relay Assessment Purposes	<u>3,052,101</u>	

CALCULATION OF ASSESSABLE REVENUES FOR UNIVERSAL SERVICE FUND ASSESSMENT PURPOSES

Description (a)	This Year (b)	
Total Basic Local Service Revenue (5000)	658,618	1
Plus: Total Intrastate Access Revenues (5084)	745,902	2
Plus: Total Long Distance Network Services Revenue	0	3
Less: Out-of-State Operating Revenues (included in the above lines)		4
Plus (or Less) Other (please specify):		5
Assessable Revenues for Universal Service Fund Assessment Purposes	<u>1,404,520</u>	

OTHER INCOME ACCOUNTS (CLASS B USE ACCOUNTS DESIGNATED BY *)

Particulars (a)	This Year (b)	Last Year (c)	
OTHER OPERATING INCOME AND EXPENSE			
Income from Custom Work (7110)*			1
Return from Nonregulated Use of Regulated Facilities (7130)*			2
Gains and (Losses) from Foreign Exchange (7140)			3
Gains or (Losses) from the Disposition of Land and Artworks (7150)			4
Other Operating Gains and (Losses) (7160)*			5
TOTAL OTHER OPERATING INCOME AND (EXPENSE) (7100)*	0	0	
OPERATING TAXES			
Operating Investment Tax Credits--Net (7210)*	(14,400)	(14,401)	6
Operating Federal Income Taxes (7220)*	568,399	553,850	7
Operating State and Local Income Taxes (7230)*	149,974	114,410	8
Operating Other Taxes (7240)*	142,295	179,900	9
Provision for Deferred Operating Income Taxes--Net (7250)*	(51,079)	30,931	10
TOTAL OPERATING TAXES (7200)*	795,189	864,690	
NONOPERATING INCOME AND EXPENSE			
Dividend Income (7310)*	4,205		11
Interest Income (7320)*	174,294	156,701	12
Income from Sinking and Other Funds (7330)*			13
Allowance for Funds Used During Construction (7340)*	119		14
Gains or (Losses) from the Disposition of Certain Property (7350)*			15
Other Nonoperating Income (7360)*	419,334		16
Special Charges (7370)*	4,200	18,196	17
TOTAL NONOPERATING INCOME AND EXPENSE (7300)*	593,752	138,505	
NONOPERATING TAXES			
Nonoperating Investment Tax Credits--Net (7410)*			18
Nonoperating Federal Income Taxes (7420)*	188,482	44,647	19
Nonoperating State and Local Income Taxes (7430)*	46,192	10,942	20
Nonoperating Other Taxes (7440)*			21
Provision for Deferred Nonoperating Income Taxes-Net (7450)*			22
TOTAL NONOPERATING TAXES (7400)*	234,674	55,589	
INTEREST AND RELATED ITEMS			
Interest on Funded Debt (7510)*	8,271	9,519	23
Interest Expense--Capital Leases (7520)*			24
Amortization of Debt Issuance Expense (7530)*			25
Other Interest Deductions (7540)*	770	418	26
TOTAL INTEREST AND RELATED ITEMS (7500)*	9,041	9,937	
EXTRAORDINARY ITEMS			
Extraordinary Items (7600)*			27
Extraordinary Income Credits (7610)			28
Extraordinary Income Charges (7620)		14,831	29
Current Income Tax Effect of Extraordinary Items--Net (7630)		0	30
Provision for Deferred Income Tax Effect of Extraordinary Items--Net (7640)		0	31
TOTAL EXTRAORDINARY ITEMS (7600)*	0	(14,831)	
NONREGULATED NET INCOME			
Nonregulated Net Income (7990)*	181,017	119,583	32

NONREGULATED NET INCOME (ACCT. 7990)

Particulars (a)	Amount (b)	
Revenues (Acct. 7990.1)		
Gross Sales	435,499	1
Less: Cost of Goods Sold	0	2
Net Sales	435,499	3
Expenses (Acct. 7990.2)	254,482	4
Nonregulated Net Income	<u>181,017</u>	5

List the type of nonregulated activities that company is involved in:

Misc.

If the revenues from an individual nonregulated activity represent in excess of 5% of the total operating revenues for the company, please provide the amounts, as requested above, for that individual activity:

No individual activity exceeds 5%

DISTRIBUTION OF SALARIES AND WAGES

Description (a)	Amount (b)	
Regulated Expense	148,883	1
Nonregulated Expense	72,623	2
Plant Accounts	13,621	3
Accumulated Depreciation Accounts	37	4
All Other Accounts	11,023	5
Total Salaries and Wages	246,187	6

EMPLOYEE DATA

Compensation includes wages, commissions, bonuses and any other cash allowances paid to employees.

Employee Category (a)	Number of Equivalent Full-Time Employees		Total Compensation (d)	
	FOY (b)	EOY (c)		
Officers		.00	0	1
Supervision and Other Management	1.00		49,159	2
Other Employees	6.00		197,028	3
Total	7.00	.00	246,187	

EMPLOYEE DATA

Compensation includes wages, commissions, bonuses and any other cash allowances paid to employees.

Employee Category (a)	Number of Equivalent Full-Time Employees		Total Compensation (d)	
	FOY (b)	EOY (c)		
Officers		.00	0	1
Supervision and Other Management	1.00		49,159	2
Other Employees	6.00		197,028	3
Total	7.00	.00	246,187	

TELEPHONE CALLS AND MINUTES OF USE PER MONTH

Enter average number, in thousands, of calls and minutes of use per month. The averages may be based on actual counts taken periodically during the year. Please provide level of detail available.

Item (a)	Telephone Calls (000's) (b)	Minutes of Use (000's) (c)	
LOCAL			
Intra-Exchange	0	0	1
Extended Area Service	0	0	2
Extended Community Calling	0	0	3
Other Local-Undefined	0	0	4
Total Local	0	0	
TOLL			
Operator Handled: State--intraLATA	1	2	5
Operator Handled: State--interLATA	1	1	6
Operator Handled: Interstate	1	2	7
Customer Dialed: State--intraLATA	65	232	8
Customer Dialed: State--interLATA	48	164	9
Customer Dialed: Interstate	96	324	10
WATS	1	4	11
Other Toll-Undefined	0	0	12
Total Toll	213	729	
Total Local & Toll	213	729	

ACCESS USAGE

Enter number, in thousands, of Billed Minutes.

Description (a)	Billed Minutes (000's)				
	Interstate InterLATA (b)	Intrastate InterLATA (c)	Intrastate IntraLATA (d)	Interstate IntraLATA (e)	
Feature Group A -- Orig.					1
Feature Group A -- Term.					2
Feature Group B -- Orig.					3
Feature Group B -- Term.					4
Feature Group C -- Orig.					5
Feature Group C -- Term.					6
Feature Group D -- Orig.	3,611	1,972	2,808	4	7
Feature Group D -- Term.	4,112	1,536	1,596	0	8

OUTSIDE PLANT STATISTICS AT END OF YEAR

Description of Item (a)	Amount (b)	
Sheath miles of plant - aerial	0	1
Sheath miles of plant - buried	262	2
Sheath miles of plant - fiber optics	23	3
Strand miles of plant - fiber optics	232	4
Route miles of plant - microwave		5

SPECIAL ACCESS CIRCUITS IN USE AT END OF YEAR

Circuit Type (a)	InterLATA Chan. Terms. (b)	IntraLATA Chan. Terms. (c)	
Voice grade	16	22	1
56 kbps	16	11	2
64 kbps (DS0)	1	0	3
1.54 Mbps (DS-1)	32	12	4
45 Mbps (DS-3)	4	0	5
SONET OC-1	0	0	6
SONET OC-3	0	0	7
SONET OC-12	0	0	8
SONET OC-48	0	0	9
SONET OC-192	0	0	10

OUTSIDE PLANT STATISTICS AT END OF YEAR

Description of Item (a)	Amount (b)	
Sheath miles of plant - aerial	0	1
Sheath miles of plant - buried	262	2
Sheath miles of plant - fiber optics	23	3
Strand miles of plant - fiber optics	232	4
Route miles of plant - microwave		5

SPECIAL ACCESS CIRCUITS IN USE AT END OF YEAR

Circuit Type (a)	InterLATA Chan. Terms. (b)	IntraLATA Chan. Terms. (c)	
Voice grade	16	22	1
56 kbps	16	11	2
64 kbps (DS0)	1	0	3
1.54 Mbps (DS-1)	32	12	4
45 Mbps (DS-3)	4	0	5
SONET OC-1	0	0	6
SONET OC-3	0	0	7
SONET OC-12	0	0	8
SONET OC-48	0	0	9
SONET OC-192	0	0	10

SERVICE DATA

Access Line--Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency, and/or time slot. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice or 64 Kilobits/second. Customer--A person who uses a telephone as a subscriber.

Item (a)	FOY (b)	EOY (c)	
Business			
1 Party	602	635	3
2 Party			4
4 Party			5
PBX Trunks/System Trunks	72	73	6
Centrex Trunks			7
Centrex Lines	61	67	8
Key System Trunks	280	289	9
Mobile (Utility Provided Service)			10
Paging (Utility Provided Service)	65	58	11
FX-Out (Switched)			12
Pay Telephone	30	31	13
Coin-Operated Pay Telephone	12	12	14
Independent Pay Telephone Provider	1	1	15
Pay Stations - Public			16
- Semi-Public			17
- Cust. Owned			18
Other			19
Total Business Lines	1,123	1,166	20
Residential (Incl. Emp. Concess.)			
1 Party	2,624	2,703	22
2 Party			23
4 Party			24
FX-Out (Switched)			25
Other			26
Total Residential Lines	2,624	2,703	27
Total Bus & Res Lines	3,747	3,869	28
Company Used Lines	138	87	29
Total Lines Used	3,885	3,956	30

SERVICE DATA (cont.)

Access Line--Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency, and/or time slot. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice or 64 Kilobits/second. Customer--A person who uses a telephone as a subscriber.

Item (a)	FOY (b)	EOY (c)	
Miscellaneous			
WATS Lines - OutWATS	5	5	3
WATS Lines - 800 Service	4	4	4
FX-In-intraLATA	2	2	5
Special Access-intraLATA			6
(expressed in equiv. access lines)	280	321	7
Special Access-interLATA			8
(expressed in equiv. access lines)	504	3,489	9
Feature Group A Lines	2	2	10
Feature Group B Trunks	8	8	11
Feature Group C Trunks	72	72	12
Feature Group D Trunks	943	948	13
TSPS - Trunks	70	72	14
EAS - Trunks	125	187	15
Cellular Trunks (Pub. Sw. Net.)	12	12	16
Video Distance Learning			17
- discounted (special tariff)	2	2	18
Customers			
Business - 2 Party Customers			19
Business - 4 Party Customers			20
Residential - 2 Party Customers			21
Residential - 4 Party Customers			22
Other			
Total Central Office, Info. Orig./Term., & Cable			23
Wire Fac. Assets (based on physical location of plant)	5,011,235	5,506,540	24
Total Company Square Miles	69	69	25
Total Company Route Miles	278	288	26
Footnotes			27
			28
			29
			30

SERVICE DATA - END OF YEAR

Access Line--Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency, and/or time slot. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice or 64 Kilobits/second. Customer--A person who uses a telephone as a subscriber.

Item (a)	Exchange (b)	Exchange (c)	Exchange (d)	Exchange (e)	
PSCW Exchange ID	5530				1
Business					2
1 Party	635				3
2 Party					4
4 Party					5
PBX Trunks/System Trunks	73				6
Centrex Trunks	---CONF---				7
Centrex Lines	67				8
Key System Trunks	289				9
Mobile (utility provided service)					10
Paging (utility provided service)	58				11
FX-Out (Switched)					12
Pay Telephone	31				13
Coin-Operated Pay Telephone	12				14
Independent Pay Telephone Provider	1				15
Pay Stations - Public					16
- Semi-Public					17
- Cust. Owned					18
Other					19
Total Business Lines	1,166	0	0	0	20
Residential (Incl. Emp. Concess.)					21
1 Party	2,703				22
2 Party					23
4 Party					24
FX-Out (Switched)					25
Other					26
Total Residential Lines	2,703	0	0	0	27
Total Bus & Res Lines	3,869	0	0	0	28
Company Used Lines	87				29
Total Lines Used	3,956	0	0	0	30

SERVICE DATA - END OF YEAR (cont.)

Access Line--Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency, and/or time slot. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice or 64 Kilobits/second. Customer--A person who uses a telephone as a subscriber.

Item (a)	Exchange (b)	Exchange (c)	Exchange (d)	Exchange (e)	
PSCW Exchange ID	5530				1
Miscellaneous					2
WATS Lines - OutWATS	5				3
WATS Lines - 800 Service	4				4
FX-In-intraLATA	2				5
Special Access-intraLATA					6
(equiv. access lines)	321				7
Special Access-interLATA					8
(equiv. access lines)	3,489				9
Feature Group A Lines	2				10
Feature Group B Trunks	8				11
Feature Group C Trunks	72				12
Feature Group D Trunks	948				13
TSPS - Trunks	72				14
EAS - Trunks	187				15
Cellular Trunks (Pub. Sw. Net.)	12				16
Video Distance Learning					17
- discounted (special tariff)	2				18
Customers					19
Business - 2 Party Customers					20
Business - 4 Party Customers					21
Residential - 2 Party Customers					22
Residential - 4 Party Customers					23
Other					24
Exchange C.O., Info. Orig./Term., & Cable					25
Wire Fac. Assets (based on physical					26
location of plant)	5,506,540				27
Exchange Square Miles	69				28
Exchange Route Miles	288				29
Footnotes					30

MANUFACTURER ABBREVIATIONS

Use these abbreviations when completing the central office data schedule.

Manufacturer Name (a)	Abbreviation (b)	
Alcatel	AL	1
ATTC	ATT	2
GTE	GTE	3
ITT	ITT	4
Lucent	ATT/LUC	5
Nippon Electric	NEC	6
Northern Telecom	NTI	7
Siemens	SI	8
Stromberg-Carlson	SC	9
VIDAR	VI	10

EQUIPMENT ABBREVIATIONS

Use these abbreviations when completing the central office data schedule.

Equipment Type (a)	Abbreviation (b)	
Electromechanical	EM	1
Electronic--Analog	A	2
Electronic--Digital	D	3
Electronic--Video	V	4

MANUFACTURER ABBREVIATIONS

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EQUIPMENT ABBREVIATIONS

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Equipment Type (a)	Abbreviation (b)	
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Electronic--Analog	A	2
Electronic--Digital	D	3
Electronic--Video	V	4

CENTRAL OFFICE DATA - END OF YEAR

When an exchange has more than one central office, data must be reported for each central office.

Description (a)	Central Off. (b)	Central Off. (c)	Central Off. (d)	Central Off. (e)	
Exchange Name	VIROQUA				1
PSCW Exchange ID	5530				2
Central Office Name	VIROQUA				3
PSCW Central Office ID	1				4
Manufacturer of COE (Page 54)	NTI				5
Year COE Installed	1991				6
Type of Equipment (Page 54)	D				7
(S)tandalone, (H)ost, (R)emote	S				8
Remote Host PSCW Exchange ID					9
Remote Host PSCW Central Office ID					10
COE Generic Software Release No.	411.20				11
SS7?	Yes				12
9-1-1?	No				13
Access Lines - In Use	3,958				14
- Equipped	4,384				15
- Wired	4,480				16
Trunks - In Use	1,564				17
- Equipped	1,646				18
- Wired	1,646				19
ISDN Available?	No				20
ISDN Lines - In Use (BRI)					21
- In Use (PRI)					22
Switched 56 Service?	No				23
Switched 56 lines in use					24
Digital Transmission Facilities: DS-1 - In Use	101				25
DS-3 - In Use	5				26
Advanced Data Service Available:					
Packet Switching?	No				27
SMDS?	No				28
Frame Relay?	No				29
ATM (Asynchronous Trans. Mode)?	Yes				30
Video Information - Service Available?	No				31
- In Use (# lines) ¹					32
Fiber Transmission Facilities:					
No. of fiber strands entering C.O.	48				33
No. of fiber strands working (LIT) in C.O.	10				34
No. of fiber strands for interoffice use	0				35
Miles of fiber sheath in wire center	23				36
Access Tandem Serving this C.O.:					
- C.O. Name	VIROQUA				37
- PSCW C.O. ID	5530-01				38
Does this C.O. do access tandem switching?	Yes				39
Equal Access: InterLATA (1+)?	Yes				40
Equal Access: IntraLATA (1+)?	Yes				41
Footnotes					42

¹ Teleco provided end-to-end facility.

GENERAL, SCHEDULE LEVEL AND SCHEDULE LINE FOOTNOTES

General Footnote

Response received 11/10/99

Item 1: the correct docket number is 6150-AT-100

Item 2: noted

Item 3: noted

Item 4: have not conducted traffic studies due to administrative and economic factors.

Item 5: Revised page 48 filed with confidentiality request No. 19588.

October 27, 1999

Mr. Todd C. Schafer, Senior Vice President
Frontier Communications Viroqua Inc.
26 West 12th Street
Clintonville, WI 54929-1525

Re: 1998 Analytical Review DWCCA-6150-ELE

Dear Mr. Schafer:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. In reviewing page 15 of the PSC annual report regarding Affiliated Interest Transactions, docket 6150-AT-104 was listed on page 1 of 6. This docket is not an active docket. Docket 6150-AT-104 was co-docketed with 7878-AT-100 and was a sales authorization agreement with Frontier Communications -International. According to your letter from Timothy Gilhool, received at the Commission on June 17, 1999, this docket was closed. FC or Frontier Corporation is listed as the affiliate with whom transactions were reported on page 1 of 6. There are other affiliated interest agreements on file with FC including 6150-AT-101 and 6150-AT-100. Please provide the correct docket number if it is not correct and confirm that transactions reported are in accordance with the agreement.

If instead, the services provided were under the sales authorization agreement, Frontier Communications of Viroqua, Inc. was under a reporting requirement to notify the Commission within 30 days if any transactions were conducted under this agreement. Please send the notification to the Commission if transactions were conducted under the sales authorization agreement. However, alternatively, if these transactions are not presently included in an affiliated interest agreement, please file the necessary agreement.

2. In the future, please provide the page numbers for the confidential annual report, or the text "as agreed to with the PSC" in the box entitled "Description and subject matter of documents" on the Confidentiality

GENERAL, SCHEDULE LEVEL AND SCHEDULE LINE FOOTNOTES

Request form.

3. During our review of the Access Usage schedule, page 48, it appeared that some of the billed minutes in 1996 were not reported in thousands as requested on the schedule. We have corrected our paper and electronic copies of the annual report. If you do not agree that minutes were originally reported as actual and believe some other change is necessary, please provide a correct Access Usage schedule for the year 1996 to reflect those changes. Or, in the alternative, if you believe the originally filed schedules were correctly reported in thousands, explain why 1996 minutes are significantly greater than 1997 and 1998. Please note that this schedule is confidential, and if your reply contains any confidential information, you must file a confidentiality request form.

4. Staff review of page 47 reveals that information related to telephone calls and minutes of use per month are either partially provided or not provided at all. Further, no footnote is provided as to the reason(s) for not furnishing this information.

Your attention is drawn to the instructions for filing this data shown in the Commission staff e-mail dated November 19, 1998, concerning the 1998 report and the schedule reference sheet for page 47, Telephone Calls and Minutes of Use Per Month, in the 1998 Operations Manual. Even though the Commission is not requiring your company to furnish this data for the 1998 annual

Schedule Footnotes

Affiliated Interest Transactions Footnote. Page 15

Record 1 docket number changed to 6150-AT-100 per utility response received 11/10/99 ele

Net Deferred Operating Income Taxes (Acct. 1350, 1410, 1437, 4100, 4340, 4341 & 4361) Footnote. Page 30

Note: Explanation for Account 7250 variance not required

Telephone Calls and Minutes of Use Per Month Footnote. Page 47

Average Schedule company. MOU studies not required.

Access Usage Footnote. Page 48

revised per utility CR#19588, 12/16/99 ele

Schedule Line Footnotes

- A) Reclass to proper account.
- B) Increase in Activity
- C) Decrease in Activity
- D) Recovery of amounts previously written off